



Finance Act 1989

1989 CHAPTER 26

PART II

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER I

GENERAL

Receipts basis etc.

^{F1}36 Schedule E: revised Cases.

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Textual Amendments

F1 Ss. 36-42 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), s. 723, [Sch. 8 Pt. 1](#) (with [Sch. 7](#))

Status:

Point in time view as at 06/04/2003.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1989, Section 36.